

## **ATTACHMENT C**

## MICHAEL P. SAUER

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### C-LEVEL U.S. & GLOBAL TELECOM INDUSTRY OPERATIONS MANAGEMENT LEADER

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**Strategic Analysis & Planning • Sales & Marketing • Finance • Corporate Negotiations**

**Foreign Governmental Partnerships • Vendor Relationships • Strategic Alliances**

**Merger & Acquisition Integration • Technology Application • Risk Management**

- ☐ Recognized for the singular background of representing a major U.S. telecom provider to foreign telecom companies worldwide – led operating agreement negotiations between MCI and foreign firms and implemented, maintained and integrated all jointly-offered products and services – unique among all but a couple of U.S. telecom providers in terms of revenue generation and cost savings.
- ☐ Valued for the ability to build a strong organization from acquired and merged entities – grew a strong, unified corporate culture through three different mergers.
- ☐ Able to attract, develop and retain highly qualified personnel at all levels and manage diversity across cultures, gender and age groups.

### PROFESSIONAL HISTORY

**MCI, New York, NY**

2002 – Present

#2 US telecommunications service provider, formerly MCI WorldCom.

**Senior Vice President, International Relations & Int'l Carrier Services, 2002 - Present**

Direct worldwide correspondent services and business development. Total post merger company size was approximately 90,000, and is currently at about 45,000, post Chapter 11.

- Reorganized and managed a group of 330 people divided between overseas employees and contractors; the reorganization produced one of the best international telecom staffs in the world.
- Negotiated and executed IP data agreements with India and China.

**Executive Vice President, International Relations, MCI/WORLDCOM, 2000 - 2002**

Reported to the President of MCI, International Division for the global management, maintenance, and settlement of all telecommunications operating/termination agreements and all voice and data services. Directed a U.S. staff of 100, including six direct reports and 231 overseas employees and/or contractors.

- Negotiated all new international voice and data operating/termination agreements; generated \$576MM in revenue in 2000, \$711MM in 2001 and \$726MM in 2002, with EBITDA at 20% and SG&A of less than 12%.

**Executive Vice President, International Relations, WORLDCOM, INC., 1995 - 2000**

Held revenue responsibility for \$200-500MM. Managed a \$7MM expense budget and 62 people, including 10 direct reports.

- Negotiated and signed operating agreements with Cuba, People's Republic of China, and Germany.

**IDB/WORLDCOM, INC., New York, NY**

1992 – 1995

Originally LDDS, a long distance carrier formed in 1983, grown through merger and acquisition into the #4 US long-distance company.

**Executive Vice President, International Relations, 1994 – 1995**

Organized and managed a group of 62 people, both overseas and domestically, to handle all WORLDCOM INT'L business with over 200 countries and revenues beginning in 1995 at the \$200MM level, which grew \$576MM in 2000.

**Vice President, International Relations and Carrier Services, 1993 - 1994**

Reported to the President of IDB/WorldCom for the management of inbound and outbound international telecommunications traffic for the development of telephone operating agreements. Managed a \$5MM expense budget and 46 people, including 6 direct reports

- Signed and negotiated operating agreements with Canada, Brazil, Spain and Israel in 6 months.
- Increased revenues 20% during the first two quarters of 1993.
- Increased minutes 38% during the same period.

**Director, International Relations, 1992**

Reported to the President of IDB/WorldCom for the management of 10 foreign agents and the development of international telephone operating agreements.

- Developed and implemented management program for agents in Japan, Hong Kong, Australia, Singapore, Korea, Brazil, Venezuela, Argentina, the U.K. and France.
- Signed and negotiated operating agreements with Hong Kong, Australia, New Zealand and the U.K.

**WORLD COMMUNICATIONS, INC., New York, NY**

1989 – 1991

**Area Sales Manager, International Switched Services, 1991****Manager, Marketing Services and Support, 1989 - 1991****ITT COMMUNICATIONS SERVICES, INC., Secaucus, NJ**

1982 - 1989

**Regional Manager****EDUCATION****B.A., Economics, Rutgers University, Newark, NJ**

1978

## **Tom P. Durkin**

Office: 201-684-1322

email: tom.durkin@ril-usa.com

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### **PROFESSIONAL EXPERIENCE**

#### **Reliance Communications February 2007 to present**

##### **Vice President Business Developments**

Provide technical and business support for new services and products for Reliance's voice business. Evaluate and recommend companies and technologies for enhancing margins and efficiencies into the current operations.

#### **MHC-Services, Inc February 2003 – February 2007**

##### **President and Principal**

Communication and Information Technology consulting for a wide list of clients – Velocita (AT&T), Southeastern University Research Association (SURA), National Lambda Rail (NLR), Legacy Partners, National Science Foundation (NSF), Microcomputer Center of North Carolina (MCNC), Tycom (VSNL), DataCom, Internews, Reliance InfoCom, DP Facilities, Geographic Network Affiliates-International (GEO), Northern Lightrail (NLR), Internet Education Equal Access Foundation (IEEAF) and Prime Carrier.

Work with the educational community of North America in developing broadband solutions, with such organizations as SURA, CENIC, Internet-2, Educause and CANARIE and developed the 16 State Crossroads network plan for SURA after being awarded a two-year contract.

Provided network due-diligence on all terrestrial national fiber infrastructure providers and co-authored the final report grading these providers in the USA and their capabilities. This included visiting network PoPs and repeater huts documenting findings and providing site surveys on existing and missing support infrastructure.

Provide business development and sales consulting for a software company, Prime Carrier, a software developer of Operations and Business Support Systems (OSS/BSS). Currently and for the past two years, the single point of contact for their North America Operations. Potential target customers are broadband, wire-line and wireless network providers supporting both content and transaction based services. Interacted skillfully with senior management (inclusive of CEOs, CFOs, CTOs, COOs, CIOs) in successfully promoting the products and business interests of Prime Carrier in North America and presenting comprehensive IT options to complex business tasks.

Provide support services to the IEEAF a non-profit 501c3 organization that enables global research and education networks across 17 time zones comprising international bandwidth in submarine cable systems at 10 Gb/s speeds and terrestrial dark fiber.

#### **GEOGRAPHIC NETWORK AFFILIATES, Int'l (GEO)**

##### **Executive Vice President and Chief Technology Officer- May 2000 – February 2003**

Provided technical consulting services to GEO's clients and as a Real Estate Developer directed the network infrastructure planning for Technology Parks and client specific Internet Data Centers. This includes existing building conversions to data center support-space and the design and implementation of new infrastructure for technology enhanced buildings with the capability of supporting high-availability communication services. This is facilitated and coordinated through a set of partnerships and affiliations that provide high quality, low cost solutions to clients in data processing and communication organizations, multinational corporations, the global Academic Research and Education Community and Governments. This extended to the evaluation of existing terrestrial fiber and submarine cable systems, and recommendations for the implementation of cost effective solutions on regional, national and international network projects fulfilling Real Estate clients technical and commercial business requirements.

## **PACIFIC GATEWAY EXCHANGE (PGE) – 1996 - 2000**

### **Senior Vice President of Engineering and Project Management – April 99 – May 00**

Responsible for the continued expansion of voice and data sites for PGE's global network in Europe, North America, Australia and Asia and obtaining the appropriate Telecom licenses in each of the countries. This included finding the appropriate sites, staffing, site build-out, fiber interconnection into new buildings and provisioning the network elements to connect into the company's existing network infrastructure. The selection and purchasing of switching (TDM & Packet) platforms, SONET/SDH muxs, Digital Cross-connect Systems, routers and other network related equipment. Found complementary network solutions through other network providers in different countries and negotiated interconnect agreements.

Attended Submarine cable meetings for planning and implementing backhaul solutions from cable landing stations and domestic network infrastructure. Worked with vendors and construction companies in the planning of a Pan-European SDH network and the feasibility of a build/lease business case for Japan. Evaluated and recommended the implementation of VoIP solutions in the voice network on a number of international routes in South America and evaluated local breakout opportunities. Helped launch Onyx, the company's global Internet Service Provider (ISP) that had a significant number of peering agreements at key Internet exchange hubs in Europe, Asia and the USA.

### **Vice President Engineering and Operations 1996 - April 1999**

Started with the company when PGE had only two small collocation sites in LA and NY. This was a pre - IPO opportunity and a successful IPO in mid 1996. Coordinated the growth and eventual move of four in-service Nortel 250/300/GSP switch locations into new larger company leased switch sites. Managed the move of all related facilities and the successful network turn-up of traffic routes with dedicated and switched access customers.

Directed PGE's entrance into the European Telecommunication's market and was instrumental in growing this venture into a successful \$70M hubing business.

Responsibilities included all operational sites on network and staff for faults, trouble resolutions, switch translations and network operation's center. Planned and reviewed technical matters related to running the network and switches prior to implementation. This included ITU & ANSI protocols for selection of the most flexible "SS7" signaling protocols inclusive of Signal Transfer Points (STPs) between switch nodes. Introduced billing transfer network links from remote sites over a TCP/IP WAN infrastructure into our Dallas processing/rating center for invoicing and generating network management reports that tracked network utilization.

## **WorldCom 1993 - 1996**

### **Vice President of Engineering and Operations 1994 – 1996**

The focus was on international bilateral (49) agreements that were in place and the expansion of new countries such as the Cuba and China markets that required country visits with technical staff for interconnect specifications. Settlement process and traffic exchange procedures were reviewed on a continuous basis with overseas PTTs (incumbent telecom providers).

This overall responsibility was for the International Gateway Exchanges in the US related to design, implementation and operation of the international switched network. This international engineering department had a budget of \$35M for capital expansion of the international satellite and submarine network inclusive of LDDS and WITel's overseas' switched traffic. Also expanded the initial PoPs into full featured technical sites in London, UK & Frankfurt, Germany with Nortel gateway switches that bypassed the PTT's switched network.

## **IDB WorldCom**

### **Vice President of Engineering and Operations 1993-1994.**

IDB acquired TRT/FTCC in January 1993. During this period the company expanded into the Caribbean and Mexico. Had project responsibility for three cross-border (US-Mexico) fiber builds from US into Mexico (Telemex & Telnor) and interconnect into 12 International Switching Exchanges (ISCs) in Mexico at 135Mb/s level using C7 (ITU variant) as a signaling protocol.

Oversaw circuit-switched telephone network maintaining bi-lateral agreements with international PTT's. These services included terminal and transit traffic, calling cards, operator services, International Toll Free service (ITFS) originating overseas, 800 domestic, Feature-Net-VPN and eventual International callback platforms. This included a staff of programmers for callback services and projects related to local breakout as an alternative to traditional bilateral agreements enhanced with a programmable Unix (Host) platform. During this period expanded the international gateways to include sites in Houston and Los Angeles into a meshed interconnected network to enhanced cost effectiveness and service reliability.

## **TRT/FTC Communications 1987 - 1993**

### **Director of Engineering and Operations**

TRT and FTCC merged in 1989. Managed the merger of site personnel and equipment for the company's NY international gateway and the integration of the network and billing systems. This included the carrier and retail provisioning which was integrated into a single database.

Responsible for engineering and operational staff in NY for switch and private line services. This included the network traffic group responsible for maintaining the network size for trunks at 10% above trunk occupancy, at each of Bell's Access Tandem for switched access, and maximizing the busy-hour usage of international network trunks. This monitoring of network performance (traffic engineering) resulted in

recommendations of international and domestic purchasing of network capacity (E-1 & T-1 facilities).

## **FTC Communications**

### **Manager of Operations 1987-1989**

Responsible for all switch related services including billing, provisioning, upgrades, field service and DMS 300/250 switches. Helped develop a network plan for expansion of services both domestically and internationally for switched services. While the company was in transition from private lines, telex and packet switching to circuit switched services, helped develop billing algorithms for correct invoicing with MIS department.

## **Argo Communications**

### **Manager of Operations and International Voice/Data Services 1986-1987**

FTC acquired Argo International when Argo filed for bankruptcy. Duties included turning-up the first international operating agreement to France after AT&T and maintaining the NY Gateway switch site and related peripherals.

## **TELESPHERE - 1982 – 1986**

### **Manager of Operations Northern Region – 1982 – 1986**

Maintained the DEX 400 national telephone switches manufactured by Digital Switch Corp in Richardson, Texas. The sites included NYC (Empire State Building), Garden City, NY and Philadelphia, PA.

## **Recognition Equipment Incorporated (REI)**

### **Senior Supervisor Field Engineering 1979- 1982**

Responsible for maintaining banking equipment for clearing house activities inclusive of optical scanners (OCRs), check processing main frames (computers), data capture devices for long term storage and isolating data network problems. Banks included Citibank, EAB, Chemical, Chase, NBNA and the United States Federal Reserve.

## **Education:**

City College of New York City School of Engineering

New York University Telecommunications Management - Certificate

Queens College Computer Engineering Technology - Degree

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### **CAREER SUMMARY AND OBJECTIVE**

Extensive commercial background in telecommunications, with extensive offshore experience working with entities in India and Latin America. Breadth of product knowledge covers all aspects of voice and data services. Global relationships with traditional telecom players, pan-regional carriers and niche providers. Ideally positioned to identify the strategic and tactical opportunities available to companies looking to capitalize on the economics of the redefined telecom space.

### **EDUCATION**

The College of William & Mary  
Williamsburg, Virginia  
BA - 89  
Government

George Mason University  
Arlington, Virginia  
MA - 94  
International Transactions

### **LANGUAGE SKILLS**

English/Spanish (fluent read/write)

### **DUAL NATIONALITY**

United States and European  
Community (UK)

### **PROFESSIONAL EXPERIENCE**

04 to                      Vice President of Marketing  
Current                      Reliance Communications, Inc.

Manage North American voice business for Reliance Infocomm (<http://www.relianceinfo.com>) - wholly owned telecommunications subsidiary of Reliance Industries Limited - India's largest private sector company (<http://www.ril.com>). Position involves growing the profitability of the existing wholesale and retail voice business units, while selectively adding new wholesale partners who fit the strategic and credit risk profiles we desire. Since our entrée into the North American market two years ago, Reliance has grown to become the largest licensed carrier for Indian voice termination in the world (~US\$400 M/annum), with volumes of ~300 M minutes in April 05. Also responsible for developing our switched hubbing business within the Americas region, as well as for managing the cost structure associated with our North American retail and wholesale products. Other duties involve managing Reliance's wholesale voice purchasing within the North American carrier market, coordinating all operations related activities in support of the aforementioned wholesale and retail business units and having P&L responsibility for our North American voice business.

03 to                      FiberNet Telecom Group, Inc.  
04                              Managing Director, Global Sales

Brokered buy/sell voice deals between domestic and international voice carriers with points of presence on FiberNet's network in New York and New Jersey in order to drive increased sales of local access services for interconnecting said locations (think Arbinet with a local access network but without the membership fees). Developed and marketed a "virtual hub" product which allows voice carriers without a physical presence in NY to connect to FiberNet in remote cities via type 2 service providers, with FiberNet then providing multiplexing services and tail circuits in NY to facilitate cost effective carrier interconnects at the local level. Marketed said product to the Latin American voice carrier community in particular. Consistently contributed to teams incremental net revenue target of 100K/mo.

02 to                      Last Mile Connections, Inc.  
03                              Vice President, Strategic Accounts

Marketed and sold international voice, local access and IP transit services to large wholesale customers (both domestic and international) in the New York/New Jersey Metro area. Business model was based on the concept of aggregating the buyers and sellers in each market via a single physical exchange so as to be able and take advantage of market based pricing on a semi-real time basis, as well as the synergies that



exist between the client's transport and application layer requirements. Grew sales revenue from 0 to US\$3M in first year of operations.

01 to            Universal Access, Inc.  
02            Managing Director  
             International

C-level (i.e. CEO, CFO, COO) point of contact for wholesale voice carriers that utilized Universal Access (UAI) to outsource their US based off-net transport requirements for both long haul and local access connectivity. Business model centered around UAI's ability to leverage existing capital intensive networks with whom they maintained physical connectivity via multiple "meet me room" type locations across the U.S. in order to provide greater speed to off-net requirements at a greatly reduced cost to our clients, this as a result of our aggregate buying power with each of the network vendors. Other related offerings included managed services, embedded off-net circuit base cost optimization and capital expenditure consulting. Primary responsibilities involved bringing said services to the attention of offshore wholesale voice clients with limited points of presence in the U.S. in order to achieve established corporate objectives for gross sales (US\$2-3M/mo.), margin (25%) and profitability (US\$500-750K/mo.)

00 to            Morgan Stanley & Co.  
01            Associate, Bandwidth Trading and Risk Management  
             Commodities Department - Fixed Income Division

Structured deal marketer for wholesale commodity trading team. Worked to identify how traditional risk management tools used in commodity markets such as oil & gas, electricity and precious metals can be applied to various aspects of the telecommunications industry (i.e. voice and data) in order to provide buyers and sellers with an alternative means of reducing their respective market risks. Risk management products evaluated included options (both calls and puts), index based swaps, futures and forward contracts. Specific telecom segments evaluated included wholesale voice, domestic/international long haul and metro capacity (lit as well as dark fiber) and IP Transit. Interaction with prospective clients involved extensive travel across North America, South America and Europe. Although cumbersome issues involving product fungibility, liquidity and standardization persist, viable trading models were identified that cater primarily towards the non-wholesale end of the industry, as well as to principle wholesale market participants with secure access to low cost network capacity.

98 to 00            Cignal Global Communications  
             Executive Director, Partnership Development & Sales  
             Americas Region

Developed detailed sales forecasts and guided product rollout plans for pre-IPO company commercializing international facilities based voice/data network in the U.S. telecommunications/e-commerce marketplace. Product suite included wholesale packetized voice, wholesale international IP transit, variable bit rate (VBR) and constant bit rate (CBR) ATM data (both point to point and point to multi-point) and international collocation space services. Expanded U.S. carrier partnership base in order to meet \$12 Million annual sales goal, while also expanding off-net voice and data coverage. Sales quotas were consistently achieved, despite shifting market conditions.

97 to 98            Frontier Communications  
             Director, International Carrier Relations  
             & Business Development  
             Americas Region

Identified, negotiated and oversaw the implementation of new low cost International Telephony routes in order to provide Frontier's three Product Marketing groups (Commercial, Consumer and Re-seller) with a sustainable below market cost advantage. Depending on the country involved, said solution would take the form of either a bilateral agreement with local PTT, a switched transit arrangement via an intermediate party and/or a direct arrangement via an in-country partner. Approximately US\$10 million in cost savings were achieved as a result of the aforementioned activities, as well as the impact said activities had on Frontier's heretofore exclusive provider of international switched voice service who agreed to drop their rates in order to maintain business. The reduced rates also allowed Frontier to increase its real profit margins on all voice services.

96 to 97            Teleglobe International Corp.  
Area Manager, Andean Region  
The Americas Region

Sold international voice and data services in Colombia, Ecuador, Peru, Bolivia, Venezuela and Guyana to both public (PTT) and private (alternate carrier/business) customers for this Teleglobe Canada financed start-up. Key offerings included international switched voice transit, refile, international private line (IPL), IP transit, international "paid" 1-800, callback, fiber optic cable system leases and sales (IRU), satellite broadcasting, collect calling and audiotext services. Coordinated all operational requirements in support of aforementioned services. Identified opportunities and negotiated commercial arrangements with local operators for obtaining cost-based termination of international telephony traffic within Region. Responsible for meeting operational plan objectives for both earned revenues and cost savings. Responsible for adequately forecasting all future network requirements. US\$7.5 million dollar revenue target was met initially via sales of international switched voice transit, voice refile and audiotext services into and out of the region. High demand for IP transit services eventually played a more important role in hitting said number. Significant accomplishments on the cost savings side contributed to the eventual establishment of an offshore regional presence in Bogotá, Colombia.

93 to 96            INTELSAT  
Global Sales Director  
Sales & Marketing

Sold long-term video lease services, contributing to annual multi-million dollar strategic revenue goals of the Global Broadcast and Special Services Sales Group. Planned sales strategies; developed sales leads; responded to customer inquiries. Negotiated and structured long-term video lease arrangements. Identified appropriate capacity to meet service requirements. Liaised with staff from Strategic Marketing on global broadcasting developments/market trends. Pursued opportunities for new product offerings and service enhancements and identified new markets for long-term video leases. Performed financial analyses for long-term video lease requirements, including traffic forecasting, market planning and budgeting. Aided potential customers in understanding INTELSAT's ordering procedures, applicable terms and conditions and any tariff incentives/discounts for which they might qualify. Formulated and delivered sales presentations on Intelnet/VSAT services for both shareholder and non-shareholder Customer audiences. Assisted current and potential Customers in understanding the INTELSAT earth station and transmission plan applications in order to facilitate the implementation of additional Intelnet/VSAT services.

92 to 93            TELECOM de Colombia  
Telecommunications Project Manager/Marketing Consultant  
Operations Division - Office of Marketing

Oversaw day-to-day management of a national telecommunications project in Colombia, South America involving 20 multinational clients. Duties included national and international networking requirements analysis, current vs. future capacity analysis, costing, scheduling and the subsequent presentation of a project management proposal for making the transition from an X.25 terrestrial packet switching network to a TDMA/SCPC VSAT network. Proposal offered a bandwidth dynamic (e.g. flexible/expandable) satellite solution to the need for reliable and secure multimedia integration of voice data and videoconferencing services via the use of VSAT earth stations, multiplexors and digital video compression equipment. Also functioned as intermediary between TELECOM de Colombia Senior Management and various telecommunications entities interested in doing business with TELECOM. Relevant duties included preparation and delivery of presentations to top management of various telecommunications groups (both inside and outside of Colombia) on behalf of the President of TELECOM de Colombia and other Senior Management Officials. Additional duties included analysis and evaluation of "Joint-Venture" proposals directed towards TELECOM from various multinational companies, as well as functioning as an ad-hoc Account Executive for multinational Clients based in the United States who did not have a permanent Account Executive assigned to them.

**SIDDHARTH KOTHARI**

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**WORK EXPERIENCE**

2003 - Present                      **Finance Manager - Reliance Communications, Inc. New York, New York**

- Commercial and Finance Manager for all Reliance US Group Companies
- In charge of Full Accounts Responsibilities for Five Companies of Reliance Group - Fortune 300 Corporation
- Implemented QuickBooks for all companies and also gave training across all Group Companies.
- Monthly, quarterly, half yearly and annual Reporting Responsibilities for all US based Companies
- Joined and started US operations in April 2003 and in 3 years achieved sales of \$ 500 million.
- SAP FICO as well as QuickBooks responsibilities for General Ledger, Accounts Receivables, Accounts Payables, Payroll, Bank Statement uploads, Journal entries, Fixes Asset Capitalization
- Interacted with Financial Institutions and also helped the Parent group processes facility for \$ 500 million US Exim Bank facility.
- Three years experience with FCC with 499A fillings
- Estimated Tax Planning and Financial Forecasting
- Relationship Manager with Lawyers for all Trademark Registration, State registration fillings for Federal, State and Local authorities
- Consolidation of accounts and its compilation and consolidated tax returns
- Intercompany Transfer Pricing experience for 2 years and Intercompany Settlement reconciliation with 15 group companies.
- SAP GL, Master Records, Accounts Receivable, Payables, Bank Processing, Bank Reconciliation, Vendor Reconciliation G/L clearing, Open periods, Close periods
- Payroll Administration and HR functions for 25 employees and Relationship Manager with PayChex.
- Relationship Manager for Offshore IP and Billing and Settlement Platform
- Designed and Implemented Internal Control and its procedure for all group companies.

2000 - 2002                      **TransIndiaExim Corporation. Gujarat - India**

- Import-Export Family Business/ Investments Portfolio of 17 family members and other family business combined investment \$ 2 million dollars.
- Handled Import and Export Shipments and all relating matters
- Study of Sales mix products and its analysis.

1999 - 2000                      **Senior Audit Clerk - H.P Mehta & Co. Rajkot - India**

- Conducted Statutory Audits, Audit of Trusts, Hospitals and Schools and their grants.
- Tax Planning and Returns of Individuals, Joint Returns, Partnerships and Corporations
- Preparation and planning of Wealth tax returns
- Attended for clients for adjudication authority hearings and appeals

1998 - 1999                      **Senior Audit Clerk - Badani & Co. Bombay - India**

- Audit of Partnerships, Proprietorship, Corporations, Trusts and Bank,
- Income tax return computation and preparation, depreciation schedules
- Tax planning and research on changing tax laws
- Representing Clients in front of Income Tax authorities

1995 - 1998                      **Senior Audit Clerk - Thacker Butala & Desai Bombay - India**

- Audit Senior for 17 fellow team articles for 2 years
- Audit of Public Listed firm, Nationwide Insurance Firm divisions, Major Banks, Charity Trusts
- Tax Planning and Returns of the above audit assignments
- Installing Computer Management Systems at work place.
- Representing clients in hearing with Income tax Commissioners

## **EDUCATION**

2005 - 2006                      **Appearing for CPA**

- Cleared One part appeared for another and have to take 2 more parts to complete it.

2005                                  **SAP FICO Training at Global soft Solutions**

2002                                  **Chartered Accountant**

- Similar to CPA in United States and also India CA is world wide 5 best public accounting course
- Cleared CA Final Group 2

Subjects: -Advance Accounting, Advance and Managerial Auditing, Corporate Laws, Direct and Indirect Taxation, Cost Accounting and Cost Systems

1996                                  **Bachelors in Commerce**

- Specialization in Advance Financial Accounting and Managerial Auditing, Advance Economics, Statistics, Business Communications, Advertising and Marketing.

**COMPUTER SKILLS** QuickBooks Power User, SAP FICO, MS Office 2003